

# EXHIBIT D

DANIEL J. COFFEY, CPA, CFE, DABFA

MILLER COFFEY TATE LLP

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PROFESSIONAL

Certified Public Accountant - Pennsylvania 1977

Member of American and Pennsylvania Institutes of Certified Public Accountants

Certified Fraud Examiner - 1996

Member of Association of Certified Fraud Examiners

Diplomate of the American Board of Forensic Accountants - 1998

Member of the College of Forensic Examiners

BUSINESS HISTORY

Daniel J. Coffey, a partner in the firm of Miller Coffey Tate LLP, has had a diversified career encompassing a broad range of accounting, consulting and management responsibilities.

Miller Coffey Tate LLP  
formerly Miller, Tate & Co.  
(1987 - present)

Since 1987, Mr. Coffey has provided accounting and consulting services to a wide variety of clients with an emphasis on bankruptcy matters and litigation support services.

Mr. Coffey has extensive experience with companies in financial difficulty, especially reorganizations under Chapter 11 and liquidations of companies under Chapter 7 of the Bankruptcy Code.

Mr. Coffey has performed forensic accounting investigations dealing with ponzi schemes, embezzlements, and revenue falsification.

Assignments have included:

- Litigation support and forensic accounting investigation for outside counsel to a \$200,000,000 Canadian Stock Exchange Company headquartered in the United States.
- The development and implementation of Plans of Reorganization for companies which emerged from Chapter 11.

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- Consultations with management and administrative support in bankruptcy proceedings.
- Negotiations with secured lenders including development of financial analyses and cash flow studies.
- Investigation and expert accounting support for plaintiffs in accountant malpractice actions.
- Investigation of fraudulent financial statements and tax returns and negotiations with the Internal Revenue Service and Department of Justice relative to a company's litigation for a tax refund exceeding \$1 million.
- Investigation of \$354,000,000 Ponzi Scheme as Accountant to the Chapter 7 Trustee.
- Investigation and preparation of analyses for use at trial on behalf of Receiver appointed by U.S. District Court in civil matter involving \$2,000,000 of funds embezzled from Internal Revenue Service and multiple clients. The embezzler, a CPA, plead guilty in the criminal portion of the case.
- Investigation and preparation of analyses for use at trial on behalf of the Defendant in a criminal matter prosecuted by the Securities and Exchange Commission.
- Investigation and preparation of a report as a basis for damages on behalf of Plaintiff in a partnership/profit participation suit.
- Preparation of business valuations.

Windsor Communication Group, Inc.  
Exton, PA  
(1980 - 1987)

1986 - 1987	President
1982 - 1986	Vice President/Finance and Treasurer
1980 - 1982	Controller

Mr. Coffey was a member of the management group holding the above positions for this greeting card company which operated under Chapter 11. Mr. Coffey was responsible for the consolidation of two \$35 million independent companies into one reporting entity, and the acquisition and subsequent sale of a large Canadian subsidiary. As the court appointed Vice President/Finance and Treasurer, Mr. Coffey was responsible for all financial matters of the Debtor-in-Possession, the development of the Company's Plan of Reorganization, testimony to demonstrate feasibility, and implementation of the Court approved Plan.

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Additionally, Mr. Coffey had responsibility for the prosecution of approximately 1800 adversary proceedings instituted by the Debtor-in-Possession, including major litigation against the company's auditors, an international "Big Eight" public accounting firm.

Touche Ross & Co. - international public accounting firm,  
Philadelphia, PA  
(1975 - 1980)

As Audit Supervisor, Mr. Coffey was a member of the management group of this international public accounting firm, involved in the planning, management and supervision of major audit engagements. The type of clients serviced spanned several industries, particularly, insurance, banking, leasing, manufacturing, retailing and construction.

Mahoney Service, Co. - transportation service company  
Philadelphia, PA  
(1973 - 1975)

As Accountant, Mr. Coffey was responsible for general accounting, accounts receivable, accounts payable and payroll

Sperry Univac - manufacturer of computer systems  
Blue Bell, PA  
(1972 - 1973)

As Accountant, Mr. Coffey reported to the Manufacturing Controller. Responsibilities primarily consisted of the accumulation and consolidation of financial data from various worldwide locations for management analysis at headquarters.

#### EDUCATIONAL BACKGROUND

Villanova University, 1972

Received Bachelor of Science degree in Business Administration, major in Accounting.

**CURRICULUM VITAE OF DANIEL J. COFFEY****LIST OF TESTIMONY - FOR THE PERIOD JANUARY 1, 1993 THROUGH APRIL 18, 2002**

<u>Date</u>	<u>Trial/Deposition</u>	<u>Case Reference</u>	<u>Jurisdiction</u>
January 21, 1993	Deposition	In re: Intershoe, Inc. Case# 1-92-00419RJW Zolfo Cooper	United States Bankruptcy Court Middle District of Pennsylvania
March 31, 1993	Trial	In re: Lease-A-Fleet, Inc. Case# 91-12996S Goodway	United States Bankruptcy Court Eastern District of Pennsylvania
April 29, 1993	Arbitration	In re: Baskin and Sears, P.C. et al. Case# 90-14266F Joyce Corporation	United States Bankruptcy Court Eastern District of Pennsylvania
May 14, 1993	Trial	In re: NutriSystem, Inc. Case# 93-12725S	United States Bankruptcy Court Eastern District of Pennsylvania
July 7, 1993	Trial	In re: Harkins Mechanical Services, Inc. Case# 92-10347	United States Bankruptcy Court Eastern District of Pennsylvania
July 7, 1993	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F	United States Bankruptcy Court Eastern District of Pennsylvania
August 19, 1993	Arbitration	In re: Baskin and Sears, P.C. et al. Case# 90-14266F EMAC	United States Bankruptcy Court Eastern District of Pennsylvania
September 1, 1993	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F	United States Bankruptcy Court Eastern District of Pennsylvania
November 1, 1993	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW OJT	United States Bankruptcy Court Middle District of Pennsylvania
November 3, 1993	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F	United States Bankruptcy Court Eastern District of Pennsylvania
December 7, 1993	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW OJT	United States Bankruptcy Court Middle District of Pennsylvania
December 8, 1993	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F	United States Bankruptcy Court Eastern District of Pennsylvania

**CURRICULUM VITAE OF DANIEL J. COFFEY****LIST OF TESTIMONY - FOR THE PERIOD JANUARY 1, 1993 THROUGH APRIL 18, 2002****(Continued)**

<u>Date</u>	<u>Trial/Deposition</u>	<u>Case Reference</u>	<u>Jurisdiction</u>
December 14, 1993	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW	United States Bankruptcy Court Middle District of Pennsylvania
January 13, 1994	Deposition	In re: Intershoe, Inc. Case# 1-92-00419RJW Mellon Bank	United States Bankruptcy Court Middle District of Pennsylvania
February 10, 1994	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F Reading Anthracite	United States Bankruptcy Court Eastern District of Pennsylvania
April 26, 1994	Deposition	In re: Baskin and Sears, P.C. et al. Case# 90-14266F IRS	United States Bankruptcy Court Eastern District of Pennsylvania
May 20, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Bruce Fields	United States Bankruptcy Court Middle District of Pennsylvania
June 16, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Kormos Harris	United States Bankruptcy Court Middle District of Pennsylvania
July 1, 1994	Deposition	In re: Baskin and Sears, P.C. et al. Case# 90-14266F IRS	United States Bankruptcy Court Eastern District of Pennsylvania
August 17, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Zolfo Cooper	United States Bankruptcy Court Middle District of Pennsylvania
August 18, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Zolfo Cooper	United States Bankruptcy Court Middle District of Pennsylvania
October 18, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Mellon Bank	United States Bankruptcy Court Middle District of Pennsylvania
October 19, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Mellon Bank	United States Bankruptcy Court Middle District of Pennsylvania

**CURRICULUM VITAE OF DANIEL J. COFFEY****LIST OF TESTIMONY - FOR THE PERIOD JANUARY 1, 1993 THROUGH APRIL 18, 2002****(Continued)**

<u>Date</u>	<u>Trial/Deposition</u>	<u>Case Reference</u>	<u>Jurisdiction</u>
December 21, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Mellon Bank	United States Bankruptcy Court Middle District of Pennsylvania
December 22, 1994	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Mellon Bank	United States Bankruptcy Court Middle District of Pennsylvania
July 5, 1995	Trial	In re: Intershoe, Inc. Case# 1-92-00419RJW Sabrina	United States Bankruptcy Court Middle District of Pennsylvania
July 19, 1995	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F IRS	United States Bankruptcy Court Eastern District of Pennsylvania
March 21, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF	United States Bankruptcy Court Eastern District of Pennsylvania
March 27, 1996	Trial	In re: Baskin and Sears, P.C. et al. Case# 90-14266F IRS	United States Bankruptcy Court Eastern District of Pennsylvania
June 6, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF	United States Bankruptcy Court Eastern District of Pennsylvania
June 27, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF	United States Bankruptcy Court Eastern District of Pennsylvania
July 26, 1996	Deposition	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Prudential	United States Bankruptcy Court Eastern District of Pennsylvania
August 1, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Group Settlement	United States Bankruptcy Court Eastern District of Pennsylvania

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**(Continued)**

<u>Date</u>	<u>Trial/Deposition</u>	<u>Case Reference</u>	<u>Jurisdiction</u>
August 2, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Group Settlement	United States Bankruptcy Court Eastern District of Pennsylvania
October 10, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF One to One & Nature Conservancy	United States Bankruptcy Court Eastern District of Pennsylvania
December 5, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Northwest Conservative Baptist Association	United States Bankruptcy Court Eastern District of Pennsylvania
December 19, 1996	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Interim Distribution	United States Bankruptcy Court Eastern District of Pennsylvania
February 7, 1997	Trial	In re: Pilz Compact Disc Case# 96-14808BIF Substantive Consolidation	United States Bankruptcy Court Eastern District of Pennsylvania
February 14, 1997	Trial	In re: Pilz Compact Disc Case# 96-14808BIF Substantive Consolidation	United States Bankruptcy Court Eastern District of Pennsylvania
February 20, 1997	Trial	In re: Foundation for New Era Philanthropy Case# 95-13729BIF Seminary of the East	United States Bankruptcy Court Eastern District of Pennsylvania
April 1, 1999	Deposition	In re: Jelyn Associates Case# 97-12821BIF Marco Paper	United States Bankruptcy Court Eastern District of Pennsylvania
May 23, 2000	Trial	In re: MGL Corporation, MGL Apparel, Inc, and Lorian Stores, Inc. Case #'s 00-10803 through 00-10805 Rent and Trustee Contempt Hearing	United States Bankruptcy Court Eastern District of Pennsylvania

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**(Continued)**

<u>Date</u>	<u>Trial/Deposition</u>	<u>Case Reference</u>	<u>Jurisdiction</u>
January 29, 2001	Trial	In re: MGL Corporation Bankruptcy # 0010804DWS John T. Carroll, III, Trustee et al v. Unicom AP Chemical Corporation et al Adversary # 00-0933	United States Bankruptcy Court Eastern District of Pennsylvania
January 31, 2001	Deposition	In re: Hoffman et al v. Knight et al Case # 329 S 1994	Court of Common Pleas Dauphin County, Pennsylvania
April 26, 2001	Trial	In re: C.F. Foods Bankruptcy # 99-15996 Arthur Liebersohn, Trustee v. Campus Crusade for Christ Inc. Adversary # 01-443	United States Bankruptcy Court Eastern District of Pennsylvania
June 28, 2001	Trial	In re: American Appliance Bankruptcy # 01-14425 Substantive Consolidation Hearing	United States Bankruptcy Court District of New Jersey
October 10, 2001	Trial	In re: Pilz Compact Disc Case # 96-14808BIF Objection to Proof of Claim #37 Martin Mair	United States Bankruptcy Court Eastern District of Pennsylvania
October 30, 2001	Trial	In re: United States of America v. Robert C. Lee Criminal No. 99-499 Government Expert – Sentencing Hearing	United States District Court Eastern District of Pennsylvania
March 19, 2002	Trial	In re: C.F. Foods Bankruptcy #99-15996 Arthur Liebersohn, Trustee v. David Stillman Adversary #01-339	United States Bankruptcy Court Eastern District of Pennsylvania

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**LIST OF TESTIMONY - FOR THE PERIOD JANUARY 1, 1993 THROUGH APRIL 18, 2002**  
**(Continued)**

March 19, 2002	Trial	In re: C.F. Foods Bankruptcy #99-15996 Arthur Liebersohn, Trustee v. Bobbi Donaldson Adversary #01-330	United States Bankruptcy Court Eastern District of Pennsylvania
April 18, 2002	Trial	In re: C.F. Foods Bankruptcy #99-15996 Arthur Liebersohn, Trustee v. Karen Stillman Adversary #01-334	United States Bankruptcy Court Eastern District of Pennsylvania
April 18, 2002	Trial	In re: C.F. Foods Bankruptcy #99-15996 Arthur Liebersohn, Trustee v. Jon Stillman Adversary #01-340	United States Bankruptcy Court Eastern District of Pennsylvania